APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	March	2026

Reference and administration details

Charity name	Air Training Corps No 1192 (Kirkcaldy) Squadron Non Public Sports & Welfare Funds	
Other names charity is known by	1192 (Kirkcaldy) Squadron RAFAC	
Registered charity number	**SC024596**	
Charity's principal address	HQ DSCW Air Training Corps	
	Building 8, RAF Leuchars	
	St Andrews, Fife	
	Scotland	**Postcode KY16 OXJ**

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Janet Brown	Chairman		1192 (Kirkcaldy) Sqn
2	David Moseley	Secretary		Civilian Committee
3	Lynn Cruickshank	Treasurer		
4	David Greenaway	Committee Member		
5				
6				
7				
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20				

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Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
NIL	

Structure, governance and management

Type of governing document	The Air Training Corps and each squadron was established by Royal Warrant in 1941. Under the constitution of the Air Training Corps (ATC), each squadron must be overseen by a Civilian Management Committee, who are established and governed by their own constitution. The civilian committee administers the squadron's finances and looks after the welfare and recreational side of a squadron's activities, as distinct from the training and parade side. The committee consists of a chairman, honorary secretary, honorary treasurer and members, who are often the parents of cadets attending a squadron be prominent and influential local citizens, able and willing to give time and effort to supporting the ATC
Trustee recruitment and appointment	The committee are appointed and positions reappointed annually by existing committee members in line with their constitution.

Objectives and activities

Charitable purposes	The Aims of the Air Training Corps are: • To promote and encourage among young people a practical interest in aviation and the Royal Air Force • To provide training which will be useful in the Services and civilian life • To foster the spirit of adventure • To develop qualities of leadership and good citizenship
Summary of the main activities in relation to these objects	The Air Training Corps (ATC), now referred to as the Royal Air Force Cadets, provides cadets with the opportunity to fly, participate in community work, adventure training, leadership and citizenship training and gain BTEC qualifications as part of the comprehensive training programme. The ATC is also the largest operator of the Duke of Edinburgh's Award Scheme in the UK.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

We provided flying and gliding, DOE, leadership and first aid training as well as the opportunity to mix with and learn from air minded youths from other areas of the UK.

The Squadron attended a training camps at Rothiemurchas this year, providing cadets with the opportunity to partake in adventurous training activities. We also delivered activity first aid training in-house.

The squadron took part in a variety of sporting activities throughout the year to help develop teamwork, leadership skills and help members maintain fitness levels whilst generally having fun.

The Squadron continues to support the local youth of Kirkcaldy and provide training and life-time skills, which will be of value irrespective of the career path that the cadets choose to follow.

Financial review

Brief statement of the charity's policy on reserves

The squadron maintains sufficient funds to meet the requirements of the sports and training and project programme. Existing funds have been built up from cadet subscriptions, and canteen sales throughout the year.

Details of any deficit	The unit has a deficit of £386 this year due to camp fees being paid at the end of the financial year and not being recovered until the new financial year.
Donated facilities and services (if any)	Our HQ and standard training material is provided by the MOD. We also have some equipment donated by the Royal Air Force, which is recorded in a manuscript register. We donate time to local charity events, where requested.

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	L Cruickshank	
Full name(s)	Lynn Cruickshank	
Position (e.g. Chair)	Treasurer	
Date	29/07/2026	

Office of the Scottish Charity Regulator

Enter charity name below

Air Training Corps No 1192 (Kirkcaldy) Squadron Non-Public Sports and Welfare Funds

Enter SC No. below

SC024596

Receipts and payments accounts

For the period from	Day	Month	Year	to	Day	Month	Year
	01	04	2025	to	31	03	2026

Period start date: 01/04/2025 — Period end date: 31/03/2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	50				50	
Legacies					-	
Gift Aid	206				206	768
Receipts from fundraising activities	322				322	206
Gross trading receipts	3,217				3,217	4,140
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,795	-	-	-	3,795	5,114
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,795	-	-	-	3,795	5,114
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	4,181				4,181	4,251
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	4,181	-	-	-	4,181	4,251
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	4,181	-	-	-	4,181	4,251
Net receipts / (payments)	(386)	-	-	-	(386)	863
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(386)	-	-	-	(386)	863

Air Training Corps No 1192 Squdron SC024596

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	7,195				7,195	6,332
	Surplus / (deficit) shown on receipts and payments account	(386)				(386)	863
						-	
						-	
	Cash and bank balances at end of year	6,809	-	-	-	6,809	7,195
	(Agree balances with receipts and payments account(s))	- 575	-	-	-	- 575	1,028

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
	it suite	welfare	989	-	100
	flight sim	welfare	2,300	-	100
	MTA Kit	welfare	1,452	-	250
	Ipad	welfare	133	-	-
	IT Defib	welfare	834	150	350
		Total	5,708	150	800

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	L Cruickshank	LYNN CRUICKSHANK	29/07/2026

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

The government via the Ministry of Defence meets the cost of the Sqn HQ rent, public utility charges and some of our training material through public funds A civilian coimmittee is charged with managing the finances and raising additional funds where required, augmented by weekly subscriptions paid by our members.

Additional moneys raised, not provided by the government, is entitled 'non public funds', which is raised through fundraisung activities, canteen proceeds and the aforementioned cadet subscriptions. Part of these subscriptions are paid to the General Purpose fund, administered by the Air Cadet Council, and is used to meet the cost of sporting activities at corps and regional level.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£
NIL ALL TRUSTEES ARE VOLUNTEERS	x

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£
NIL ALL TRUSTEES ARE VOLUNTEERS		x
		x

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
N/A			

C6 Other information

We show a loss of £386 this year. This is due to paying for cadet camp at the end of the financial year and not recovering the money until the start of the next financial year. Also subsidising cadet activities.

Additional analysis (1)

Analysis of receipts and payments

1 Donations

NIL	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation British Legion	50				50	
					-	
					-	
					-	
Total	50	-	-	-	50	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
				-
				-
Total	50	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Canteen Income	835				835	1,060
Cadet Subscriptions	2,016				2,016	2,568
Annual Camp & Excursion levy	320				320	466
Bank Interest	44				44	46
fundraising	374				374	206
Gift Aid	206				206	768
fuel refund					-	-
Total	3,795	-	-	-	3,795	5,114

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Canteen stock	223				223	559
Cadet subscriptions to HQ	1,088				1,088	1,294
Insurance	184				184	210
Telephone/Broadband	558				558	364
Stationery & ink	44				44	-
wreath	40				40	-
training courses & sports training kit	563				563	507
Excursions levy	880				880	575
Computers and software (Flight Sim)	-				-	-
projects, maintanance & entertainment	356				356	441
sundries	245				245	301
Total	4,181	-	-	-	4,181	4,251

SC024596

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	50				50	-
Legacies					-	-
Gift Aid	206				206	768
Receipts from fundraising activities	322				322	206
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	3,217				3,217	4,140
Sub total	3,795	-	-	-	3,795	5,114
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	3,795	-	-	-	3,795	5,114
Payments						
Expenses for fundraising activities					-	
Gross trading payments	4,181				4,181	4,251
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	4,181	-	-	-	4,181	4,251
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,181	-	-	-	4,181	4,251
Net receipts / (payments)	(386)	-	-	-	(386)	863
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(386)	-	-	-	(386)	863

Nature and purpose of funds

The squadron and the civilian committee raise all the money required to support the welfare and activities undertaken in the unit. As we attract cadets from a region that is high up the Scottish index of multiple deprivation, we make every effort to use our funds to subsidise excursions . Most of the non public monies come from cadet monthly subscriptions and fundraising activities, typically supplemented by a small income from easyfundraiser. The majority of our cadets now pay by standing order which explains the increase of subscriptions from the previous years. Funds are used to purchase leisure and training equiptment for our squardron members. A proportion of our funds are paid to our wing headquarters to help meet admin costs.

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	-	-	-	-	-	-
					-	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					-	

Nature and purpose of funds

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name Air Training Corps No 1192 (Kirkcaldy) Squadron Non-Public Sports and Welfare Funds						
Registered charity number	**SC024596**						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2025	**to**	31	03	2026
Set out on pages						(remember to include the page numbers of additional sheets)	

Respective responsibilities of trustees and examiner	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.
Basis of independent examiner's statement	My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.
Independent examiner's statement	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 1. which gives me reasonable cause to believe that in any material respect the requirements: • to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and • to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
Signed:	Douglas Briggs — **Date:** 29 July 2026
Name:	Douglas Briggs FCCA FMAAT
Relevant professional qualification(s) or body (if any):	Chartered Certified Accountant
Address:	62 Wellesley Road Methil, Leven Fife KY8 3AF

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose	